

SUBCHAPTER A—INCOME TAX (Continued)

PART 1—INCOME TAXES (Continued)

Normal Taxes and Surtaxes (Continued)

ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS

ESTATES, TRUSTS, AND BENEFICIARIES

GENERAL RULES FOR TAXATION OF ESTATES AND TRUSTS

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- 1.848-2 Determination of net premiums.
- 1.848-3 Interim rules for certain reinsurance agreements.

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Section 1.701-2 also issued under 26 U.S.C. 701 through 761.

Section 1.704-3 also issued under 26 U.S.C. 704(c).

Section 1.704-3T also issued under 26 U.S.C. 704(c).

Section 1.704-4 also issued under 26 U.S.C. 704(c).

Section 1.706-1T also issued under 26 U.S.C. 706(b).

Sections 1.707-2 through 1.707-9 also issued under 26 U.S.C. 707(a)(2).

Section 1.721-1 also issued under 26 U.S.C. 721.

Section 1.731-2 also issued under 26 U.S.C. 731(c).

Section 1.761-2 also issued under 26 U.S.C. 446(b) and 26 U.S.C. 761(a).

Section 1.809-10 also issued under 26 U.S.C. 809(b)(2) and (g)(3).

Section 1.832-4 also issued under 26 U.S.C. 832(b)(5)(A).

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Section 1.848-2 also issued under 26 U.S.C. 845(b) and 26 U.S.C. 848(d)(4)(B).

Section 1.848-3 also issued under 26 U.S.C. 848(d)(4)(B).

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ESTATES, TRUSTS, BENEFICIARIES, AND DECEDENTS

ESTATES, TRUSTS, AND BENEFICIARIES

GENERAL RULES FOR TAXATION OF ESTATES AND TRUSTS

§ 1.641 [Reserved]

§ 1.641(a)-0 Scope of subchapter J.

(a) *In general.* Subchapter J (sections 641 and following), chapter 1 of the Code, deals with the taxation of income of estates and trusts and their beneficiaries, and of income in respect of decedents. Part I of subchapter J contains general rules for taxation of estates and trusts (subpart A), specific rules relating to trusts which distribute current income only (subpart B), estates and trusts which may accumulate income or which distribute corpus (subpart C), treatment of excess distributions by trusts (subpart D), grantors and other persons treated as